comprising:

an insulator layer which is formed beneath an upper portion of single crystal silicon and has at least one lateral end portion adjacent a lower portion of said single crystal silicon; and

a plurality of isolation oxides formed in said upper portion of said single crystal silicon so as to form at least one island of said single crystal silicon on an upper surface of said insulator layer,

wherein a sidewall of said insulator layer is angled so that a width of said upper surface of said insulator layer is larger than a width of a lower surface of said insulator layer.

45. (Thrice Amended) A semiconductor device comprising:

a bulk semiconductor region comprising semiconductor substrate; and

a semiconductor-on-insulator region comprising:

an insulator layer which is formed beneath an upper portion of said semiconductor substrate and has at least one lateral end portion adjacent to a lower portion of said semiconductor substrate; and

at least one isolation oxide formed in said upper portion of said semiconductor substrate so as to form at least one island of said semiconductor substrate on an upper surface of said insulator layer,

wherein a sidewall of said insulator layer is angled so that a width of said upper surface of said insulator layer is larger than a width of a lower surface of said insulator layer.

46. (Twice Amended) A semiconductor device comprising:

a single crystal silicon substrate having a lower portion and an upper portion;

an insulator layer which is formed beneath said upper portion of said single crystal silicon substrate and has at least one lateral end portion adjacent to said lower portion of said single crystal silicon substrate; and

at least one isolation oxide formed in said upper portion of said single crystal silicon substrate so as to form at least one island of said single crystal silicon substrate on an upper surface of said insulator layer,

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wherein a sidewall of said insulator layer is angled so that a width of said upper surface of said insulator layer is larger than a width of a lower surface of said insulator layer.